



SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS, JULY 1, 1984

PREPARED FOR READY REFERENCE, CONSULT THE STATE LAW AND STATE EMPLOYMENT SECURITY AGENCY FOR AUTHORITY INFORMATION

State	BENEFITS									COVERAGE	TAXES
	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) 1/3/	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit for total wba employment ⁷		
				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸		Max.	
Ala.	1-1/2 x hqw; not less than \$774.01	0	1/24	\$22	\$120	\$15	1/3	11+	26	20 wks.	\$8,000
Alaska	\$1,000; wages in 2 qtrs.	1	3.4-1.0% of annual wages, + \$24 per dep. up to \$72	34-58	156-228	3/4 wages over \$50	Weighted schedule of bpw in relation to hqw	716	726	Any time	21,400
Ariz.	1-1/2 x hqw; \$1,000 in HO.	1	1/25	40	115	\$15	1/3	12+	26	20 wks	7,000
Ark.	35 x wba; wages in 2 qtrs.	1	1/52 of 2 highest qtrs up to 66-2/3% of State aww ¹⁷	40	154	2/5	1/3	11+	26	10 days	7,500
Calif	8 wks. employment at \$20 & BP wages of \$900 or total BP wages of \$1,200	1	1/24-1/33	30	166	Lesser of \$25 and 25% of wages	1/2	712+	726	Over \$100 in any qtr.	7,000
Colo.	40	1	60% of 1/26 of claimant's 2 highest qtrs up to 50% of State aww	25	206	1/4 wba	1/3	7+13	26	13 wks or \$500 in CO	8,000
Conn.	40	0	1/26, up to 60% of State aww + \$10 per dep. up to 1/2 wba	15-22	168-252	2/3 wages	Uniform	726	726	20 wks.	7,100
Del.	36	0	1/78 of 3 highest qtrs of BP, up to 66-2/3% of State aww ¹³	20	165	Greater of \$10 or 30% of wba	1/2	18	26	20 wks.	8,000
D.C.	1-1/2 x hqw; not less than \$900; \$600 in 1 qtr.	1	1/23 + \$1 per dep. up to \$3	13-14	206 ⁴	1/5 wages	1/2	13	26	Any time	8,000
Fla.	20 wks. employment at average of \$20 or more	1	1/2 claimant's aww	10	150	\$5	1/2 wks. employment	10	26	20 wks.	7,000

State	BENEFITS									COVERAGE	TAXES ¹
	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) $\frac{1}{3}/$	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		
				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸		Max.	
Ga.	1-1/2 x hqw	1 ²	1/25	\$27	\$125	\$8	1/4	4	26	20 wks	\$7,000
Hawaii	30; 14 wks employment	1	1/25 up to 66-2/3% of State aww	5	188	\$2	Uniform	726	726	Any time	14,600
Idaho	1-1/2 x hqw; not less than \$1,144.01 in 1 qtr.; wages in 2 qtrs.	1	1/26 up to 60% of State aww	45	173	1/2 wba	Weighted schedule of bpw in relation to hqw	10	26	20 wks. or \$300 in any quarter	14,400
Ill.	\$1,600; \$440 outside HQ	1	48% of claimant aww in 2 highest qtrs. up to 48% of State aww ¹²	50	161-209	1/2 wba	Uniform	26	26	20 wks.	8,000
Ind.	1-1/4 x hqw; not less than \$1,500; \$900 in last 2 qtrs.	1	4.3% of high qtr. wage credits ³	40	84-141	Greater of \$3 or 20% of wba from other than BP employer	1/4	9+	26	20 wks.	7,000
Iowa	1-1/4 x hqw; \$255 in qtr. other than HQ	0	$\frac{3}{12}/$	22-27	143-176	1/4 wba	1/3	11+	26	20 wks.	10,400
Kans.	30; wages in 2 qtrs.	1	4.25% of hqw up to 60% of State aww	43	175	\$8	1/3	10	26	20 wks.	8,000
Ky.	1-1/2 x hqw; 8 x wba in last 2 qtrs; \$750 in 1 qtr. and \$750 in other qtrs.	0	1.185% of BP wages up to 55% of State aww	22	140	1/5 wages	1/3	15	26	20 wks.	8,000
La.	1-1/2 x hqw	1	1/20-1/25 ^{13,17}	10	205	Lesser of 1/2 wba or \$50	2/5	12	26	20 wks.	7,000
Maine	2 x annual aww in each of 2 qtrs. & 6 x annual aww in BP	1	1/22 up to 52% of State aww +\$5 per dep. to 1/2 wba	22-27	139-208	\$10	1/3	7+-22	26	20 wks.	7,000

State	BENEFITS									COVERAGE Size of firm (1 worker in specified time and/or size of payroll) ¹⁵	TAXES 1984 Taxable wage base	
	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) 1/3/	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷			
				Min.	Max.		Proportion of base-period wages ⁶	Min. ⁸				Max.
Md.	1-1/2 x hqw; \$576.01 in 1 qtr; wages in 2 qtrs.	0	1/24 + \$3 per dep. up to \$12	25-28	4175	\$35	Uniform	26	26	Any time	\$7,000	
Mass	30; not less than \$1,200	1	1/21-1/26 up to 57.5% of State aww, + \$6 per dep. up to 1/2 wba ³	14-21	185-278	40% not less than \$10 nor more than \$30	36%	9+30	30	13 wks.	7,000	
Mich.	20 wks. employment at 30 x State min. hourly wage ¹⁰	0	65% of claimant's after tax earnings (ATE) up to a maximum of 58% of State aww. ¹⁷	55	197	Up to 1/2 wba ⁵	3/4 wks. employment	15	26	20 wks. or \$1,000 in CY	8,500	
Minn.	15 wks. employment at 30% of State aww	91	12/	52	198	\$25	7/10 wks. employment	11	26	20 wks.	9,800	
Miss.	40; \$480 in 1 qtr. wages in 2 qtrs.	1	1/26	30	115	\$5	1/3	13+	26	20 wks.	7,000	
Mo.	30 x wba; \$300 in 1 qtr; wages in 2 qtrs	91	4.5%	14	105	\$10	1/3	10	26	20 wks.	7,000	
Mont.	20 wks. employment at \$50 or more	1	1/2 claimant's aww up to 60% of State aww	42	171	1/2 wages in excess of 1/4 wba	Weighted schedule of bpw in relation to hqw	8	26	Over \$500 in current or preceding year	8,400	
Neb.	\$600; \$200 in each of 2 qtrs.	1	1/17-1/24	12	120	1/2 wba	1/3	17	26	20 wks.	7,000	
Nev.	1-1/2 x hqw	0	1/25, up to 50% of State aww	16	162	1/4 wages	1/3	11+	26	\$225 in any qtr.	10,700	
N.H.	\$1,700; \$800 in each of 2 qtrs.	0	1.8-1.2% of annual wages	26	141	1/5 wba	Uniform	26	26	20 wks.	7,000	
N.J.	20 wks. employment at \$30 or more; or \$2,200	91	66-2/3% of claimant's aww up to 50% of State aww	20	170	Greater of \$5 or 1/5 wba	3/4 wks. employment	15	26	\$1,000 in any year	9,600	

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	Qualifying wage or employment (number X wba or as indicat- ed) ¹	Wait- ing week ²	Computation of wba (fraction of hqw or as indicated) 1/3/	Wba for total unem- ployment ⁴		Earnings disre- garded ⁵	Duration in 52-week period		Benefit weeks for total un- employment ⁷			
							Proportion of base- period wages ⁶	Min. ⁸				Max. ⁹
				Min.	Max.							
W.Mex	1-1/4 x hqw	1	1/26; not less than 10% nor more than 50% of State aww	\$29	\$145	1/5 wba	3/5	19	26	20 wks. or \$450 in any qtr.	\$9,800	
N.Y.	20 wks. employment at minimum average of \$80 or more 10	11	67-50% of claimant's aww	40	180	11/	Uniform	26	26	\$300 in any qtr.	7,000	
N.C.	1-1/2 x hqw not less than 6 x State aww	1	1/52 of 2 highest qtrs up to 66-2/3% of State aww ¹²	15	166	10% aww in 2 highest qtrs.	1/3 bpw	13-26	26	20 wks.	11,200	
N.Dak	1-1/2 x hqw	1	1/52 of the 2 highest qtrs; up to 65% of the State aww	60	185	1/2 wba	Weighted schedule of bpw in relation to hqw	12	26	20 wks.	10,400	
Ohio	20 wks. employment at 37 x min. hour- ly wage	9	1/2 claim- ant's aww + d.a. of \$1- \$86 based on claimant's aww and number of dep. ^{3,16,17}	10	147- 233	1/5 wba	20 x wba; wba for each credit wk. in excess of 20	20	26	20 wks.	8,000	
Okla.	1-1/2 x hqw; not less than \$3,000 in BP; \$7,000	1	1/25 up to 66-2/3% of State aww 18/	16	197 18/	\$7	50% of taxable wage	20+ ¹⁴	26 ¹⁴	20 wks.	7,000	
Oreg.	18 wks; not less than \$1,000 in BP	1	1.25% of bpw up to 64% of State aww	47	204	1/3 wba	1/3	7+ ⁷	26 ⁷	18 wks. or \$225 in any qtr.	13,000	
Pa.	37 + - 40; \$800 in HQ and \$1,320 in BP; at least 20% of bpw outside HQ	1	1/23-1/25 up to 66-2/3% of State aww + \$5 for 1 dep; \$3 for 2d	\$35- 40	214- 222 18/	Greater of \$6 or 40% wba	At least 16 credit wks. for min., 18 for max.	16	26	Any time	8,000	
P.R.	40 x wba not less than \$280; \$75 in 1 qtr.; wages in 2 qtrs.	1	1/11-1/26; up to 50% of State aww	7	95	wba	Uniform	720	720	Any time	All Wages	

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							Proportion of base-period wages ⁶	Min. ⁸			
				Min.	Max.						
R.I.	20 wks. employment at \$67 or more; or \$4,020	1	55% of claimant's aww up to 60% of State aww, + \$5 per dep. up to \$20	37-42	\$174-194	\$5	3/5 wks. employment	12	26	Any time	\$10,000
S.C.	1-1/2 x hqw; not less than \$900; \$540 in 1 qtr.	1	1/26 up to 66-2/3% of State aww	21	125	1/4 wba	1/3	14	26	20 wks.	7,000
S.Dak.	\$728 in HQ; 30 x wba outside HQ	1	1/26 up to 62% of State aww ¹⁷	28	129	1/4 wages up to 1/2 wba	1/3	18+	26	20 wks.	7,000
Tenn.	40; \$754.01 in highest 2 qtrs; \$135 outside HQ's	1	1/25-1/31 of average 2 highest qtrs	30	115	\$30	1/4	12	26	20 wks.	7,000
Tex.	1-1/2 x hqw not less than \$500 or 2/3 FICA tax base	91	1/25 ¹⁶	27	182	Greater of \$5 or 1/4 wba	27%	14+	26	20 wks.	7,000
Utah	1-1/2 x hqw; bpw of 8 x State aaw	1	1/26 up to 60% of State aww	46	186	3/10 wba	27%	10	26	\$140 in CO in current or preceding CY	12,100
V.I.	26+-30; not less than \$99 in 1 qtr. and wages in 2 qtrs.	1	1/23-1/25 ¹³	15	130	1/4 wages in excess of \$5	Uniform	26	26	Any time	8,000
Vt.	20 wks. employment at \$35 or more	1	1/2 claimant's aww for highest 20 wks up to 60% of State aww ¹⁷	18	146	\$15 +\$3 for each dep. up to 5	Uniform	26	26	20 wks.	8,000
Va.	50; wages in 2 qtrs.	0	1/50 of the 2 highest qtrs.	54	150	\$25	1/3	12	26	20 wks.	7,000

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	Qualifying wage or employment (number X wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) 1/3/	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Benefit weeks for total unemployment ⁷		
							Proportion of base-period wages ⁶	Min. ⁸			
				Min.	Max.						
Wash.	680 hours	1	1/25 of average of 2 highest qtrs. wages up to 55% of State aww ¹⁷	\$51	\$185	\$5 + 1/4 wages	1/3	16+-30	30	Any time	\$12,000
W.Va.	\$1,150 and wages in 2 qtrs.	1	1.5-1.0% of annual wages up to 70% of State aww	18	225	\$25	Uniform	28	28	20 wks.	8,000
Wis.	18 weeks employment at 30% of State aww	0	50% of claimant's aww up to 66 2/3% of State aww ¹⁷	37	196	67% wages over \$20 ⁵	8/10 wks. employment	1-14+	26	20 wks.	9,500
Wyo.	5% of State aaw in HQ and 8% of State aaw in BP	1	1/25 up to 55% of State aaw 18/	20	183	Greater of \$15 or 1/2 wba	3/10	12-26	26	\$500 in current or preceding CY	9,600

¹Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; high quarter, HQ; high-quarter wages, hqw; average annual wage, aaw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependents allowances, da.; minimum, min.; maximum, max.; quarter, qtr.; week, wk.

²Unless otherwise noted, waiting period same for total or partial unemployment. In Ga. no waiting week if claimant unemployed not through own fault.

³When States use weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages figured at midpoint of lowest and highest normal wage brackets. When da provided, fraction applies to basic wba. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic wba.. In Ind. da. paid only to claimants with earnings in excess of that needed to qualify for basic wba and who have 1-4 depts.. In Iowa, and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in dependency classes whose hqw or aww are higher than that required for max. basic benefit. In Mass. for claimant with aww in excess of \$66 wba computed at 1/52 of 2 highest quarters of earnings or 1/26 of highest quarter if claimant has no more than 2 quarters work.

⁴When 2 amounts given, higher includes da.. Higher for min. wba includes max. allowance for one dep.. In D.C. and Md., same max. with or without dep.

⁵In computing wba for partial unemployment, in States noted full wba paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶States noted have weighted schedule with percent of benefits based on bottom of lowest and highest wage brackets.

⁷Benefits extended under State program when unemployment in State reaches specified levels; Alaska, Calif., by 50%; Conn. by 13 weeks. Oreg. (until June 29, 1985), by 25%. In Hawaii benefits extended by 13 weeks when a manmade or disaster causes damage to either the State as a whole or any of its counties and creates an unemployment problem involving a substantial number of persons and families. In P.R. benefits extended by 32 weeks in certain industries, occupations or establishments when special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸For claimants with min. qualifying wages and min. wba. When two amounts shown, range of duration applies to claimants with min. qualifying wages in BP; longer duration applies with min. wba; shorter duration applies with max. possible concentration of wages in HQ; therefore highest wba possible for such BP earnings. Wisc. determines entitlement separately for each employer. Lower end of range applies to claimants with only 1 week of work at qualifying wage; upper end to claimants with 18 weeks or more of such wages.

⁹Waiting period compensable if claimant unemployed after 9 consecutive weeks; Mo.; when benefits are payable for third week following waiting period, N.J.; after benefits paid equaling 3 x wba, Tex.; after any 4 weeks in BY, Minn.; after 3d week of total unemployment, (for CY's 1984 and 1985 no benefits will be paid for the waiting week) Ohio.

¹⁰Or 15 weeks in last year and 40 weeks in last 2 years of aww of \$80 or more, N.Y.; 14 weeks of employment and BP wages equal to 20 x the State aww, Mich.

¹¹For N.Y., waiting period is 4 effective days accumulated in 1-4 weeks; partial benefits 1/4 wba for each 1 to 3 effective days. Effective days: fourth and each subsequent day of total unemployment in week for which not more than \$180 is paid.

¹²To 55% State aww if claimant has nonworking spouse; 62.4% if he has dep. child, Ill.; 1/19-1/23 up to 65% of State aww for claimants with dep., Iowa; 60% of first \$85, 40% of next \$85, 50% of balance of individual's aww; max. set at 66-2/3%, Minn. 60% of aww if fund ratio is less than 5.5%; however, the max. wba may not be less than the max. in effect for the previous year, N.C.

¹³Up to 66-2/3% of State aww, La.; up to 50% of State aww, V.I.; 63% until July 1985, Del..

¹⁴Duration can be as low as 10 wks. for individuals with only one BP ER, Okla..

¹⁵\$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁶Max. amount adjusted annually: b/ same percentage increase as occurs in State aww (Ohio) by \$7 for each \$10 increase in average weekly wage of manufacturing production workers (Texas).

¹⁷Beginning July 1, 1984, the max. will be computed at 60 percent of the 1982 State aww; beginning July 1, 1985, 60 percent of the 1984 State aww; beginning January 1, 1986, 66-2/3 percent of the 1984 State aww and beginning July 1, 1986, 66-2/3 percent of the State aww for the preceding CY, Ark.. The min. and max. wba's are frozen indefinitely, La. and Wisc.. The max. wba is frozen until July 1985, Wash. until January 1986, Ohio; until June 1986, Vt.; until January 1987, Mich.; and indefinitely, S.Dak..

¹⁸Max. wba may be reduced by 5% depending on the solvency of the fund, Pa.; wba's over \$90 will be reduced to 85% of the computed amount when revenues in the fund are inadequate to pay benefits, Wyo.; the greater of \$197 or 60%, 57.5%, 55%, 52.5% or 50% of State aww of the second preceding CY depending on the condition of the fund, Okla..